FOR MYSORE STATE

Revenue ~~(195~~) Department.

Ms SERIES.

G.O. No. 613

Dated 19.3.48

[Despatch Abstract.]

Assessment. Land Revenue and cesses — Demand Collection, Balance Statements — December 1947 — Board's review — Recorded

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	158	Rev	28-1-48				
	2282		11-12-47				
	2419		17-12-47				
	537						

Further Papers

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Ms	976	Rev.	28-4-48				

Revenue Department.
Subject.

D.C.B. - Land Revenue and Cesses - December 1947 - Collector's Statements - Reviewed.

***

B.P.Rt.549.

Station: Madras. Dated 4-2-48.

From

P.M. Jayarajan Esq., Bar-at-Law., I.C.S.,
Secretary, Board of Revenue, Madras.

V.N. Kudva Esq., C.I.E., I.C.S., Commissioner of Land Revenue, Excise and Prohibition.

W.R.S. Sattianathan Esq., I.C.S., Commissioner of Land Revenue and Commercial Taxes.

Read:- Statements from the Collectors.

RESOLUTION:-

Arrears:-

(a) According to the D.C.B. Statement for December 1947, the demand at the beginning of Fasli 1357 was Rs.17,07,301 or Rs.76,752 in excess of that shown in the statements for September 1947. The variation occurs in the districts noted below:-

		Increase plus.	Decrease minus.
Kistna.	...	158	...
Guntur.	...	8,415	...
Cuddapah.	...	148	...
Anantapur.	...	1,047	...
Bellary.	...	44,443	...
Kurnool.	...	...	402
Chingleput.	...	2,484	...
Chittoor.	...	99	...
South Arcot.	...	3,853	...
Tanjore.	...	508	...
Madura.	...	...	884
Tinnevelly.	...	15,309	...
South Kanara.	...	1,574	...
		78,038	1,286

The net increase is Rs.76,752. The variation is very marked in Bellary, Tinnevelly and Guntur. In Anantapur, Bellary, Chittoor, Tanjore, Madura and South Kanara it is due to the adoption of the correct demand according to the revised D.C.B. statement. The Collectors of Kistna, Guntur, Cuddapah, Kurnool, Chingleput, South Arcot and Tinnevelly have not given any reason for variation in the demand in spite of the instructions issued in B.P.Rt.629 dated 1-2-47. They are requested to see that such omissions do not recur.

Out of the arrear demand an amount of Rs.9,82,512 or 57.5% was collected and a sum of Rs.24,948 was written off the accounts, leaving a balance of Rs.6,99,841 or 41.0% of the demand at the end of December 1947 as against 26.0% during the corresponding period of the last year. Out of the balance, a sum of Rs.9432 was collected after the close of the Treasury month and Rs.2,45,627 are covered by orders of suspension or postponement. Deducting these two items, the balance to be collected is Rs.4,44,782.

The fasliwar particulars of the arrear balance in each districts

are

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are given in the following statement.

(Vide Statement No.I.)

The several stages in the collection of the arrears in each district are shown in the following statement.

(Vide Statement No.II.)

(b) The suspension or postponement of collection otherwise than under the orders of Civil Courts occurs in the districts of North Arcot, Guntur, Madura, South Kanara, Tanjore, Nellore and East Godavari. The balance in East Godavari is Rs.1,22,327. Out of this, a sum of Rs.1,16,652 represents the arrears of peshkush due from the superior and inferior proprietors of Bhadrachalam taluk. The final orders of the Government have been received and the matter is still pending with the special assistant agent. The position remains the same as it was in September 1947 review. The Collector is requested to take early steps in giving effect to the G.O. This will be closely watched in the next review. Collection of Rs.3,956/- is covered by stay orders, as per Board's Ref.B.No.9471/47-1, dated 3-12-47. The balance of Rs.1,719/- represents lanka rentals due from the F.I.O. Society, Muggull and its recovery was stayed by the Collector. In Tanjore the balance to be collected is Rs.69,957. Out of this a sum of Rs.69,655 represent the water charge on lands newly reclaimed in the C.M.P. area and its collection has been suspended under orders of the Government in their Memo.No.1165/47-3, Revenue dated 2-4-47. The remaining sum of Rs.302/- represents the assessment and penalty levied in respect of cases of occupation in Palavar river poramboke in Kali village of Mayavaram Taluk This amount was suspended by the Collector at the time of Jamabandi. He is requested to effect early recovery of the amount. The balance in South Kanara (Rs.10,088) is due from the minors' holdings in Mudur village of Coondapur taluk. The question of collecting the balance in instalments or purchasing the holdings is under the consideration of the Government. The balance in Nellore (Rs.1322) relating to Kovur Taluk represents the amount stayed by the Collector. The Collector of Guntur has not given reasons for postponing the collection of a sum of Rs.565. The balance in North Arcot Rs.245 relates to Cheyyar taluk and it represents the penalty levied on encroachments. The collection of this amount is kept in abeyance pending orders of the Government on the appeals preferred by the encroachers. The balance of Rs.23/- in Madura represents the amount suspended by the Revenue Divisional Officer of Dindigul and since the appeal has been rejected, the Collector has ordered the Tahsildar to collect the amount at once.

The suspension of collection under the orders of civil courts covers an amount of Rs.41,100 of which Rs.39,960/- relates to East Godavari. Out of this amount a sum of Rs.37,533 is due from the Rajah of Pithapuram, for certain lands of Mulakalanka village which was the subject matter in O.S.No.14/40 on the file of the Sub Court, Rajahmundry The suit went against the Government. They have since sanctioned the filing of an appeal in the High Court in G.O.Ms.2419 (Revenue) dated 17-10-47. A sum of Rs.24/- relates to the amount deposited in the District Munsif's court in Rajahmundry in O.S.221 of 1946. A sum of Rs.1777 is covered by a suit O.S.120/45 which was decided first in favour of the Government. The plaintiff had preferred an appeal in A.S.140/46 in the sub-court, Cocanada which was decided against the Government. The Collector has called for copies of the decree and judgment to decide the question of filing a second appeal. Rs.626 is covered by a suit and it relates to the recovery of assessment due from the Rajah of Pittapuram. The suit is still pending in the sub-court, Amalapuram. The Collector is watching the progress of the suit. Out of the balance of Rs.874/- in Tanjore, collection of Rs.544/- is with held as a result of a second appeal pending in the Madras High Court in respect of chatram villages in Pattukkottai taluk. The

Collect

Collector has not given any particulars for the remaining amount of Rs.330/- He should in future furnish particulars for the outstanding arrears. The balance in Madura (Rs.266) is covered by a suit pending in the Civil Court.

(c) The amount under enquiry or correspondence is very heavy in Chittoor (Rs.33,719) and heavy in Vizagapatam (Rs.12,339). An appreciable reduction has been effected in Vizagapatam. The position in Chittoor needs improvement. The Collector of Chittoor has not reported reasons for keeping this balance though this was pointed out in Board's last review. He should do so without fail in his next D.C.B. return. The Collector of Vizagapatam has instructed the Tahsildars concerned to expedite matters and to collect the balance before the close of the month. The Collectors of East Godavari, Kistna, Guntur, Madura and South Kanara also should take effective steps to finish the enquiries and arrange for the speedy collection of the balances in their districts.

(d) Under the head "due on estates under attachment etc." there is a balance of Rs.20,587 of which Rs.20,208 relates to Vizagapatam. This amount relates to the dues from Siripuram estate which was under the management of the Government till February 1947. The amount of - Rs.45,776-6-2 under the personal deposit account of the Estate was attached for the realisation of Government dues. This amount is also under attachment by the civil court in execution of decrees against the estate. The priority claim of the Government in respect of land revenue dues is pending disposal by the District Judge, Vizagapatam. The Collector has issued instructions to the taluk officers to adjust the amount immediately the prohibitory orders are lifted by the civil court. A sum of Rs.379/- is due from a minor's property in Gooty taluk in Anantapur District.

(e) Coercive processes have been issued inclusive of amount covered by Demand Notice No.I for the collection of Rs.2,16,858 as shown below:-

	Rs.
Arrears for which demand Notice No.I has been issued.	1,82,717
Arrears for which moveable properties have been distrained or notified for sale - Process Nos.2 and 3	7,076
Arrears for which demand notice No.4 has been issued.	6,838
Arrears for which land has been attached or notified for sale process No.5 and 7.	20,227
	2,16,858

A very large amount (Rs.1,36,459) is still under process No.1 in Nellore District. The bulk of it (i.e.) Rs.1,36,124 represents the dues from the Rajah of Venkatagiri. The Government have granted permission for the xxxx sale of "Mothi Mahal" buildings in Madras belonging to him and set off the sale proceeds towards the arrears. The Collector should watch the sale of the building and see that the whole amount is collected immediately as soon as the sale is completed. The amount under process No.1 in East Godavari is Rs.17,642. The heavy balance (Rs.15,278) relates mainly to Amalapuram taluk. The Collector has issued necessary instructions to the Revenue Divisional Officer and the Tahsildar to realise the amount by successive processes before the end of the current month. All Collectors and in particular the Collectors of Nellore, East Godavari Bellary, Chittoor and Guntur should issue immediate orders to their Revenue Divisional Officers and Tahsildars to see that further steps are taken without delay, for speedy collection. The balance covered by all process is still very heavy in Nellore (Rs.1,36,847) and heavy in East Godavari

Godavari (Rs.32,494). The Collectors of these districts should take effective steps for speedy collection.

(f) The amounts under "other items" are heavy in Tinnevelly (Rs.5,570), East Godavari (Rs.5496) and Malabar (Rs.5167). The Collectors of these districts are requested to take suitable and timely action to reduce the balance.

(g) The balance under the head "considered irrecoverable" or of "doubtful recovery" is heavy in East Godavari (Rs.91,198), Kistna (Rs.2,868), Malabar (Rs.1,179), Bellary (Rs.1,083) and West Godavari (Rs.1,076). The Collectors of East Godavari, West Godavari and Bellary have instructed their subordinate Officers to take immediate steps to write off the irrecoverable amounts. The Collectors of Kistna and Malabar are requested to take early steps to write off the irrecoverable amounts in their districts.

(h) In East Godavari District, a sum of Rs.5,492 is shown as adjustable from over-payments etc. The Collector is requested to see that this amount is adjusted without delay.

II. Current:-

(a) The current demand up to the end of December 1947 was Rs.48,14,897 as against Rs.48,32,654 during the corresponding period of the last fasli, of which Rs.28,59,337 or 59.4% was collected before the close of the trdasury month as against 78.1% during the corresponding period of the last year leaving a balance of Rs.19,55,560 or 40.6% of the demand against 21.9% at the end of December 1946. The statement below shows in detail the demand collection and balance of the current kists and the proportionate balance in the several districts.

(Vide Statement No.III.)

(b) Heavy balances exceeding Rs.50,000 are out-standing in the districts of Vizagapatam, East Godavari, Kistna, Nellore, Cuddapah, Kurnool, Chittor, Ramnad and Malabar (Vide statement No.IV). The heaviest balance viz. Rs.5,09,513 is in Malabar. Vizagapatam comes next with a balance of - Rs.2,87,550. In these districts sums of Rs.12,787 and Rs.7,398 respectively have been collected after the close of the Treasury month. The balances in Chittoor and Nellore are very heavy. In Chittoor a sum of Rs.1,09,623 and in Nellore the entire balance of Rs.2,21,078 are covered by demand Notices No.1 only. This is very unsatisfactory. The Collectors of these districts are requested to bestow personal interest and instruct their subordinate officers to issue further processes quickly for speedy collection.

(c) The percentage of balance excluding the suspended amount at the end of the month works out to 32.5% as against 21.6% at the end of December 1946. Deterioration in collection is noticed in all districts except West Godavari, Guntur, Cuddapah, Anantapur, Bellary, Kurnool, South Arcot, Tanjore, Tinnevelly, Coimbatore and the Nilgiris. The worst collections are in Chinglepat, Nellore and East Godavari. The Collectors should take severe notice of the balances in their districts.

III. General:-

The collection season has commenced in many districts. The Collectors are requested to see that all collectable balances are realised speedily and that their subordinates do not relax their efforts.

IV. PUNCTUALITY:-

The D.C.B. Statement should have reached the Board on or before 12-1-48. The Board has been emphasizing repeatedly the need for submission of the return punctually and correctly on the due date, as the time for the consolidation of the statements and the submission of its review to the Government is short. Yet the statements and reviews were received on or

before

before the due date only from the Collectors of Kurnool, Chittoor, Tanjore, Trichinopoly, Tinnevelly and Salem. The statements alone were received on the due date from the Collectors of Bellary, North Arcot and South Arcot. All other Collectors submitted their returns and reviews late. The return from Malabar particularly was received as late as 27-1-48. The Board views these delays with displeasure and that in future, the Collectors will give no room for such complaints.

/ True Extract. /

For Secretary.

To the Secretary to Government, Revenue Department, Madras.
To the Collectors of all Districts.

with statements.

ADN.4.2.

STATEMENT NO. I.

Statement showing the arrears of each fasli in each district.

Districts.	Arrears relating to F. 1354 and previous faslis.					
	F. 1352 and previous faslis	F. 1353	F. 1354	Total		Difference.
				At the end of Septr. 1947.	At the end of Decr. 1947.	
1.	2.	3.	4.	5.	6.	7.
Vizagapatam	--	-	-	-	-	-
East Godavari	99,737	15,874	14,833	1,29,765	-	(-)1,29,765
West Godavari	-	-	-	-	-	-
Kistna	-	-	-	996	--	(-) 996
Guntur	-	-	10	14	10	(-) 4
Nellore	-	-	-	-	-	-
Cuddapah	-	-	-	-	-	-
Anantapur	-	-	-	274	-	(-) 274
Bellary	12	23	753	1,002	-	(-) 1,002
Kurnool	-	-	--	-	-	-
Madras	-	-	--	181	-	(-) 181
Chingleput	-	-	-	-	-	-
Chittoor	-	-	-	-	-	-
North Arcot	-	-	-	-	-	-
South Arcot	-	-	-	-	-	-
Tanjore	-	-	-	-	-	-
Trichinopoly	-	-	-	-	-	-
Madura	252	290	502	1,044	1,044	-
Ramnad	274	-	-	274	274	-
Tinnevelly	-	-	-	-	-	-
Coimbatore	-	-	-	-	-	-
Nilgiris	-	-	-	-	-	-
Salem	-	-	145	145	145	-
South Kanara	-	-	9,441	9,441	9,441	-
Malabar	3,004	1,179	799	4,982	4,982	-
TOTAL	1,03,279	17,366	26,483	1,47,918	15,896	1,32,222

PBS 4/2.

Statement No. I.

(Contd)

9

Districts.	Arrears relating to F. 1355. At the end of September, 1947.	At the end of Dec. 1947.	Difference.	Arrears relating to F. 1356. At the end of Sep. 47.	At the end of Dec. 47	Difference.	Remarks
	8.	9.	10.	11.	12.	13.	14.
Vizagapatam	45	-	(-) 45	53,586	40,456	(-) 13,130	
East Godavari	20,365	18,556	(-) 1,809	202,559	156,807	(-) 45,752	
West Godaveri	-	-	-	5,420	4,956	(-) 464	
Kistna	2,504	-	(-) 2,504	8,938	9,852	(+) 914	
Guntur	66	54	(-) 12	45,424	10,086	(-) 35,338	
Nellore	9	-	(-) 9	151,310	139,517	(-) 11,793	
Cuddapah	1,195	534	(-) 661	4,522	2,236	(-) 2,286	
nantapur	68	326	(+) 258	1,866	837	(-) 1,029	
Bellary	1,634	705	(-) 929	8,742	18,579	(+) 9,837	
Kurnool	-	-	-	-	-	-	
Madras	2,145	1,905	(-) 240	-	-	-	
Chingleput	411	104	(-) 307	3,245	1,372	(-) 1,873	
Chittoor	-	-	-	64,917	46,792	(-) 18,125	
North Arcot	-	-	-	663	245	(-) 418	
South Arcot	-	52	(+) 52	2,053	121	(-) 1,932	
Tanjore	330	330	-	74,139	70,956	(-) 3,183	
Trichinopoly	-	-	-	638	260	(-) 378	
Madura	3,007	2,833	(-) 174	29,239	6,975	(-) 22,264	
Ramnad	-	-	-	104	35	(-) 69	
Tinnevelly	272	272	-	8,509	8,910	(+) 401	
Coimbatore	-	-	-	1,010	503	(-) 507	
Nilgiris	-	-	-		-	-	
Salem	222	222	--	476	232	(-) 244	
South Kanara	2,537	2,537	-	3,571	2,537	(-) 1,034	
Malabar	1,394	1,394	-	660	623	(-) 37	
TOTAL.	36,204	29,824	(-) 6,380	671,591	522,887	(-) 148,704	

STATEMENT

Statement showing the stages in the collection

Districts.	Collected or adjusted after the close of th treasury month.	Adjustable from over payment etc but not yet adjusted.	Due on estates under attachment Govt. management etc.but not yet adjusted.	Considered irrecoverable or of doubtful recovery.
1	2	3	4	5
Kurnool	-	-	-	-
Nilgiris	-	-	-	-
South Arcot	-	40	-	133
North Arcot	-	-	-	-
Trichinopoly	-	260	-	-
Ramnad	-	-	-	-
Coimbatore	3	432	-	68
Salem	-	-	-	-
Anantapur	17	532	379	212
Chingleput	213	648	-	1
Madras	-	-	-	-
Cuddapah	-	12	-	543
West Godavari	-	-	-	1,076
Malabar	-	-	-	1,179
Tinnevelly	635	653	-	-
Kistna	-	58	-	2,868
Guntur	308	-	-	165
Madura	446	-	-	196
South Kannara	-	-	-	647
Bellary	124	256	-	1,083
Vizagapatam	-	-	0,208	-
Chittoor	5,668	-	-	-
Tanjore	73	-	-	278
Nellore	-	371	-	977
East Godavari	1,945	5,492	-	91,198
	9,432	8,754	20,587	100,624

No. II

12

of the arrear balance in each district.

Collection suspended or postponed.			under enquiry or Correspondence.	Covered by process.	other Items.	Total	Remarks.
Under orders of Government and B.S.Os. 13 - 18.	Under orders of civil court	Total					
6	7	8	9	10	11	12	13
			-	-	-	-	
-			-	-	-	-	
-		-	-	-	-	173	
245	-	245	-	-	-	245	
-	-	-	-	-	-	260	
-	-	-	309	-	-	309	
-	-	-	-	-	-	503	
-	-	-	-	-	599	599	
-	-	-	-	23	-	1,163	
-	-	-	202	45	367	1,476	
-	-	-	1,905	-	-	1,905	
-	-		-	23	2,192	2,770	
-	-		-	37,76	105	4,957	
-	-		-599	54	5,167	6,999	
-	-		1,391	933	5,570	9,182	
-	-	-	5,478	1,448	-	9,852	
-565	-	565	4,014	4,970	128	10,150	
23	266	289	4,243	5,534	145	10,853	
10,088	-	10,088	3,780	-	-	14,515	
-	-	-	2,118	15,293	1,198	20,072	
-	-	-	12,339	7,909	-	40,456	
-	-	-	33,719	7,405	-	46,792	
69,957	874	70,83	-	104	-	71,286	
1,322	-	1,32	-	136,847	-	139,517	
122,327	39,960	162,287	6,895	32,494	5,496	305,807	
204,527	41,100	245,627	76,992	216,858	20,967	699,841	

STATEMENT III.

Statement showing the D.C.B. of current kists and the proportion of the balance to demand in the several districts.

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DISTRICT	Current demand upto the end of December		Current collection up to the end of December 1947	Current balance upto the end of December 1947	Current balance excluding suspended amount at the end of December 1947	Percentage of balance excluding suspended amounts to the not collectable demand up to the end of December	
	1946	1947				1946	1947
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Vizagapatam	1013597	986415	698865	287550	138495	3.3.	14.1
East Godavari	224200	229737	52150	177587	177587	10.0	77.3
West Godavari	89174	92556	58925	33631	...	9.2	0.0
Kistna	141360	174544	61079	113465	70785	31.9	40.6
Guntur	23889	25464	822	24642	...	0.0	0.0
Nellore	251908	259869	38791	221078	221078	8.2	85.1
Cuddapah	132696	126753	63469	63284	53284	68.8	52.1
Anantapur	39	1103	1103	...	...	12.8	0.0
Bellary	1953	...	...	...	...	0.0	0.0
Kurnool	239220	229591	169825	59766	59766	27.2	26.0
Madras	116610	127408	97008	30400	30400	20.5	23.9
Chingleput	34306	34002	803	33199	33199	14.4	97.6
Chittoor	474875	494802	262926	231876	205287	32.3	41.0
North Arcot	53515	12770	9933	2837	2837	5.2	22.2
South Arcot	1083	1072	677	395	395	50.3	36.8
Tanjore	37252	40487	25435	10052	9907	28.2	24.5
Trichinopoly	28253	36126	27896	8230	8230	1.5	22.7
Madura	16102	16425	9208	7217	7217	25.4	43.9
Ramnad	106587	120339	14509	105830	6040	3.1	5.0
Tinnevelly	41161	35869	35869	...	...	0.0	0.0
Coimbatore	250845	256612	256431	181	181	0.1	0.1
Nilgiris	15968	15543	12728	2815	2815	18.7	18.1
Salem	88323	98530	92296	6234	5020	1.1	5.1
South Kanara	67,683	67312	46534	20778	20778	12.4	30.9
Malabar	1382055	1331568	822055	509513	509513	38.0	38.3
TOTAL:	4832654	4814897	2859337	1955560	1562814	21.6	32.5

STATEMENT IV.

Statement showing particulars of current balance in each district where it exceeds Rs.50,000/-

Balance at the end of the month.	Amount since collected	Amount adjustable from over payment.	Amount due on estates under attachment etc.	Collections suspended or postponed.					Net collectable balance.	Particulars of the rent collectable balance.	
				Under B.S.O. 13-18	Under B.S.O. 14-A 3(i)	Under B.S.O. 14-A 3(ii)	Under civil Courts	Total		Amount covered by process.	Amount due to be collected without resorting to coercive process.
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
287550	7398	....	16410	149055	...	...	...	149055	114687	104365	10322
177587	8367		...	...	...	...	...	...	169220	69716	99504
113465	...	...	...	42680	...	....	...	42680	70785	70785	...
221078	...	...	...	...	...	...	...	...	221078	221078	...
63284	43475	1430	...	10000	...	...	...	10000	8379	565	7814
59766	...	...	...	...	...	...	...	...	59766	59766	...
231876	95663	...	...	26589	...	...	...	26589	109624	109623	1
105830	99790	...	...	...	...	...	...	...	6040	6040	...
509513	12787	...	...	...	...	...	...	...	496726	81740	414986

Statement of demand Collection and balance of land revenue and Cesses in the Taluk (Division) upto the end of December 1949.

Statement showing the progress in Collection of the current balance in said Taluk

~~Appended to Ex. Rs. 5113/41 2/48~~

~~accepted~~

Statement shows the amount under arrears in the year covered by the annual Instalments as per D.C.B statements

(1) Statement of demand Collection and balance of land revenue, and cesses in the Madras Presidency upto the end of December 1947.

(2) Statement showing the stages in collection of the current balance in each district.

(3) Statement showing the amount under arrears which are cover by the several processes as per demand collection balance statement for December 1947

(4) Appendix to the main demand collection balance statement (Annual balance)

NOTE: The above four statements have not been typed.

Revenue
~~Development~~ Department

Read: From the Board of Revenue Board's Proceeding Rt. No.549 dated 4-2-1948.

G.O.Ms.No.613 Rev. dated 19-3-1948.

Recorded

/True Copy/

12/1953

Superintendent,
MADRAS RECORD OFFICE.

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